


To: The Honorable Mayor and City Council

From: Lumane Pluviose-Claude, Deputy City Manager 

Date: November 25, 2014

RE: **A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF NORTH MIAMI, FLORIDA, AUTHORIZING THE CITY MANAGER TO EXECUTE A MEMORANDUM OF UNDERSTANDING, IN SUBSTANTIALLY THE ATTACHED FORM, BETWEEN THE CITY OF NORTH MIAMI AND THE HAITIAN NEIGHBORHOOD CENTER SANT LA, INC., TO PARTNER WITH THE CITY'S VOLUNTEER INCOME TAX ASSISTANCE (VITA) PROGRAM, TO PROVIDE RESIDENT TAXPAYERS WITH FREE TAX PREPARATION SERVICES, IN ACCORDANCE WITH THE U.S. INTERNAL REVENUE SERVICE VITA PROGRAM GUIDELINES; PROVIDING FOR AN EFFECTIVE DATE AND FOR ALL OTHER PURPOSES.**

---

#### RECOMMENDATION

The City Council adopt the proposed resolution to enter into a Memorandum of Understanding with the Haitian Neighborhood Center Sant La, Inc. to mutually promote tax understanding and prepare tax returns free for low-to-moderate income taxpayers through the North Miami Volunteer Income Tax Assistance (VITA) Program.

#### BACKGROUND

North Miami is working with the IRS and the Haitian Neighborhood Center Sant La, Inc. to host a free Tax Help Site, Volunteer Income Tax Assistance (VITA) Program, at the Sunkist Grove Community Center. Starting mid-January, certified community volunteers will provide tax assistance, free of charge, to residents earning less than \$49,000. They will also assist parents of high school students in completing the Free Application for Federal Student Aid (FAFSA) and provide budgeting and financial planning information.

The North Miami VITA Program will benefit from the expertise and technical assistance of the Haitian Neighborhood Center Sant La, Inc. to enhance services to resident taxpayers from mid-January to April 14, 2015, on Tuesdays and Thursdays, between 6:00 to 8:00 p.m.

#### **Attachments:**

Resolution  
Memorandum of Understanding

RESOLUTION NO. \_\_\_\_\_

**A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF NORTH MIAMI, FLORIDA, AUTHORIZING THE CITY MANAGER TO EXECUTE A MEMORANDUM OF UNDERSTANDING, IN SUBSTANTIALLY THE ATTACHED FORM, BETWEEN THE CITY OF NORTH MIAMI AND THE HAITIAN NEIGHBORHOOD CENTER SANT LA, INC., TO PARTNER WITH THE CITY'S VOLUNTEER INCOME TAX ASSISTANCE (VITA) PROGRAM TO PROVIDE RESIDENT TAXPAYERS WITH FREE TAX PREPARATION SERVICES, IN ACCORDANCE WITH THE U.S. INTERNAL REVENUE SERVICE VITA PROGRAM GUIDELINES; PROVIDING FOR AN EFFECTIVE DATE AND FOR ALL OTHER PURPOSES.**

**WHEREAS**, on December 29, 2010, the City of North Miami ("City") entered into a Memorandum of Understanding with the U.S. Internal Revenue Service ("IRS MOU") to promote tax understanding and awareness to the general public, and to prepare tax returns at no cost to low-to-moderate income taxpayers ("VITA Program"); and

**WHEREAS**, the City desires to benefit from the expertise and technical assistance of the Haitian Neighborhood Center Sant La, Inc. ("Program Partner"), to fully realize the advantages of the VITA Program, for the benefit of resident taxpayers at no cost to the City ("Services"); and

**WHEREAS**, the Program Partner has expressed its capability, expertise and willingness to perform Services in accordance with the terms and conditions of the IRS MOU; and

**WHEREAS**, the City Manager respectfully requests that the Mayor and City Council authorize the execution of the MOU for the benefit of all low-to-moderate income taxpayers in need of Services.

**NOW THEREFORE, BE IT DULY RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF NORTH MIAMI, FLORIDA:**

**Section 1. Authority of City Manager.** The Mayor and City Council of the City of North Miami, Florida, hereby authorize the City Manager to execute a Memorandum of Understanding, in substantially the attached form, between the City of North Miami and the Haitian Neighborhood Center Sant La, Inc., to partner with the City's Volunteer Income Tax



Assistance (VITA) program to provide resident taxpayers with free tax preparation services, in accordance with the U.S. Internal Revenue Service VITA Program Guidelines

**Section 2.** **Effective Date.** This Resolution shall become effective immediately upon adoption.

**PASSED AND ADOPTED** by a \_\_\_\_\_ vote of the Mayor and City Council of the City of North Miami, Florida, this \_\_\_\_\_ day of November, 2014.

\_\_\_\_\_  
DR. SMITH JOSEPH  
MAYOR

ATTEST:

\_\_\_\_\_  
MICHAEL A. ETIENNE, ESQ.  
CITY CLERK

APPROVED AS TO FORM  
AND LEGAL SUFFICIENCY:

\_\_\_\_\_  
REGINE M. MONESTIME  
CITY ATTORNEY

SPONSORED BY: CITY ADMINISTRATION

Moved by: \_\_\_\_\_

Seconded by: \_\_\_\_\_

**Vote:**

Mayor Dr. Smith Joseph  
Vice Mayor Philippe Bien-Aime  
Councilperson Scott Galvin  
Councilperson Carol Keys, Esq.  
Councilperson Marie Erlande Steril

_____	(Yes)	_____	(No)
_____	(Yes)	_____	(No)
_____	(Yes)	_____	(No)
_____	(Yes)	_____	(No)
_____	(Yes)	_____	(No)

**CITY OF NORTH MIAMI  
MEMORANDUM OF UNDERSTANDING**

**THIS MEMORANDUM OF UNDERSTANDING** (hereinafter, "MOU") is entered on this \_\_\_\_ day of \_\_\_\_\_, 2014, by and between the **City of North Miami**, a Florida municipal corporation with a principal address of 776 NE 125<sup>th</sup> Street, North Miami, FL ("City") and the **Haitian Neighborhood Center Sant La, Inc.**, a not-for-profit corporation organized and existing under the laws of the State of Florida, having its principal office at 5000 Biscayne Blvd., Suite 110, Miami, FL 33137 ("Program Partner"). The City and Program Partner shall collectively be referred to as the "Parties".

**WITNESSETH**

**WHEREAS**, on December 29, 2010, the City entered into a Memorandum of Understanding with the U.S. Internal Revenue Service ("IRS MOU") to promote tax understanding and awareness to the general public and to prepare tax returns at cost to low-to-moderate income taxpayers ("VITA Program"); and

**WHEREAS**, the City desires to benefit from the expertise and technical assistance of the Program Partner to fully realize the advantages of the VITA Program, for the benefit of resident taxpayers at no cost to the City ("Services"); and

**WHEREAS**, the Program Partner has expressed its capability, expertise and willingness to perform Services in accordance with the terms provided hereto.

**NOW THEREFORE**, in consideration of the mutual terms and conditions set forth herein and other good and valuable consideration, the Parties agree as follows:

**ARTICLE 1  
TERM**

1.1 The term of this MOU shall commence immediately upon execution and terminate on December 31, 2015.

**ARTICLE 2  
RESPONSIBILITIES OF THE PARTIES**

2.1 The City shall comply with the provisions of the IRS MOU, which is incorporated hereto and attached hereto by reference.

2.2 The City shall provide and make available the following facility for holding the VITA Program to the public (Site Location):

2.2.1 Sunkist Grove Community Center  
2500 NW 13<sup>th</sup> Avenue  
North Miami, FL

2.2.2 A "Force Majeure Event" shall mean an act of God, act of governmental body or military authority, fire, explosion, power failure, flood, storm, hurricane, sink hole, other natural disasters, epidemic, riot or civil disturbance, war or terrorism, sabotage, insurrection, blockade, or embargo. In the event that either Party is delayed in the performance of any act or obligation pursuant to or required by the MOU by reason of a Force Majeure Event, the time for required completion of such act or obligation shall be extended by the number of days equal to the total number of days, if any, that such Party is actually delayed by such Force Majeure Event. Any Party seeking delay in performance due to a Force Majeure Event shall use its best efforts to rectify any condition causing such delay and shall cooperate with the other Party to overcome any delay that has resulted.

2.3 The City shall be available to the public at the Site Location, during the following scheduled time ("Business Hours"):

2.3.1 Tuesdays and Thursdays: from 6:00 pm through 8:00pm; and

2.4 The Program Partner shall provide the following Services in conjunction with the VITA Program:

2.4.1 Training and mentoring of a site coordinator covering the process and responsibilities of the Site Location and VITA Program.

2.4.2 Maintenance and assistance in developing weekly volunteer schedules.

2.4.3 Provide technical assistance related to confidentiality of client files and sensitive information.

2.4.4 Provide technical assistance related to establishing an efficient triage and intake process.

2.4.5 Provide as needed support to site coordinator during Business Hours, either in person or otherwise.

2.4.6 Provide a trained Tax-Specialist during Business Hours to accommodate the City's referrals for special tax assistance.

2.4.7 Provide assistance when necessary in completing a quality review process.

2.4.8 Provide overall oversight of the VITA Program at the Site Location, including:

- a) General client satisfaction;
- b) Confidentiality of client information;
- c) Technical accuracy;
- d) Diligent processing of tax forms;
- e) Reporting to Internal Revenue Service; and



f) Other related activities necessary for successful filing.

2.4.9 Serve as backup after the end of filing period, to conduct client follow-up services and to address questions or problems with filed tax returns.

### **ARTICLE 3 SPECIAL CONSIDERATIONS**

3.1 The Parties mutually agree and acknowledge that VITA Program schedules, locations and conditions, will be adhered to by the Parties. Any request to change, cancel or otherwise vary any logistics, schedule, or location must be submitted in writing to the other Party. The City Manager shall have the final determination on any such changes.

3.2 Program Partner shall defend, indemnify and hold harmless the City, its officers and employees from and against any and all claims, costs, losses and damages including, but not limited to reasonable attorney's fees, caused by the negligent acts or omissions of the Program Partner, its officers, directors, agents, partners, subcontractors, employees and managers in the performance and furnishing Services.

3.3 Nothing contained in this MOU is any way intended to be a waiver of the limitation placed upon the City's liability as set forth in Chapter 768, Florida Statutes. Additionally, the City does not waive sovereign immunity, and no claim or award against the City shall include attorney's fees, investigative costs or pre-judgment interest.

3.4 Program Partner will provide the City with proof of the required insurance policies, as may be required by the City's Risk Manager.

3.5 Program Partner represents and warrants to the City that: (i) Program Partner possesses all qualifications, licenses and expertise required to provide the program and services under this MOU; (ii) all personnel assigned to perform services under this MOU shall be, at all times, fully qualified and trained to perform the tasks assigned to each; and (iii) the person executing this MOU on behalf of Program Partner is duly authorized to so execute the same and fully bind Program Partner as a Party to this MOU.

3.6 The City desires to enter into this MOU only if in so doing the City can place a limit on the City's liability for any cause of action arising out of the MOU, so that its liability will never exceed the agreed sum of Five Hundred Dollars (\$500.00). Program Partner expresses its willingness to enter into this MOU with Program Partner's recovery from the City for any action or claim arising from this MOU to be limited to a maximum amount of Five Hundred Dollars (\$500.00).

### **ARTICLE 4 TERMINATION**

4.1 Either Party may terminate this MOU with or without cause upon five (5) days written notice to the designated representative of the other Party. Either Party's failure to comply with any part of this MOU may result in an immediate discontinuation of the programmed event.

## **ARTICLE 5 OTHER PROVISIONS**

5.1 The Parties agree that any dispute arising under this MOU will be governed by Florida law, and that the proper venue for said dispute shall be in Miami-Dade County, Florida.

5.2 This MOU contains all of the conditions between the Parties and supersedes any prior oral or written agreements or discussions between the Parties.

5.3 No modification or amendment to this MOU shall be valid unless in writing and executed by properly authorized representatives of the Parties hereto.

5.4 This MOU is not assignable by the parties without the prior written consent of the other. Subject to the forgoing, this MOU is binding on the successors and the assigns of the Parties.

5.5 Should any provision, paragraph, sentence, word or phrase contained in this MOU be determined by a court of competent jurisdiction to be invalid, illegal or otherwise unenforceable under the laws of the State of Florida, such provision, paragraph, sentence, word or phrase shall be deemed modified to the extent necessary in order to conform with such laws, or if not modifiable, then same shall be deemed severable, and in either event, the remaining terms and provisions of this MOU shall remain unmodified and in full force and effect or limitation of its use.

5.6 Program Partner agrees to comply with and observe all applicable federal, state, and local laws, rules, regulations, codes and ordinances, as they may be amended from time to time.

5.7 This MOU shall be binding upon the Parties herein, their heirs, executors, legal representatives, successors and assigns.

5.8 Program Partner agrees that it shall not discriminate as to race, sex, color, creed, national origin, or disability, in connection with its performance under this MOU.

5.9 In the event of any dispute arising under or related to this MOU, the prevailing Party shall be entitled to recover all actual attorney fees, costs and expenses incurred by it in connection with that dispute and/or the enforcement of this MOU, including all such actual attorney fees, costs and expenses at all judicial levels, including appeal, until such dispute is resolved with finality.

5.10 This MOU may be executed in two or more counterparts, each of which shall constitute an original but all of which, when taken together, shall constitute one and the same MOU.



IN WITNESS WHEREOF, the Parties have executed this MOU by their respective proper officers duly authorized the day and year first written above.

ATTEST:  
Corporate Secretary or Witness:

Haitian Neighborhood Center Sant La, Inc., a not-for-profit corporation, "Program Partner":

By: \_\_\_\_\_

By: \_\_\_\_\_

Print Name:

Print Name:

\_\_\_\_\_

\_\_\_\_\_

Date:

Date:

\_\_\_\_\_

\_\_\_\_\_

ATTEST:

City of North Miami, a Florida municipal Corporation,  
"City":

By: \_\_\_\_\_  
Michael A. Etienne  
City Clerk

By: \_\_\_\_\_  
Aleem A. Ghany  
City Manager

APPROVED AS TO FORM  
AND LEGAL SUFFICIENCY:

By: \_\_\_\_\_  
Regine M. Monestime  
City Attorney